

Assembly Bill No. 711

CHAPTER 220

An act to amend Section 167 of the Revenue and Taxation Code, relating to taxation.

[Approved by Governor September 6, 2011. Filed with
Secretary of State September 6, 2011.]

LEGISLATIVE COUNSEL'S DIGEST

AB 711, Lara. Property taxation: administration: rebuttable presumption: owner-occupied.

Existing property law provides for a rebuttable presumption regarding the burden of proof in favor of a taxpayer or assessee who has supplied the required information to the assessor in an administrative hearing, involving the imposition of a tax on, or the assessment of, an owner-occupied single-family dwelling, or the appeal of an escape assessment.

This bill would define an owner-occupied single-family dwelling to mean a single-family dwelling that is the owner's principal place of residence and that qualifies for a homeowners' property tax exemption.

The people of the State of California do enact as follows:

SECTION 1. Section 167 of the Revenue and Taxation Code is amended to read:

167. (a) Notwithstanding any other provision of law to the contrary, and except as provided in subdivision (b), there shall be a rebuttable presumption affecting the burden of proof in favor of the taxpayer or assessee who has supplied all information as required by law to the assessor in any administrative hearing involving the imposition of a tax on an owner-occupied single-family dwelling, the assessment of an owner-occupied single-family dwelling pursuant to this division, or the appeal of an escape assessment.

(b) Notwithstanding subdivision (a), the rebuttable presumption described in that subdivision shall not apply in the case of an administrative hearing with respect to the appeal of an escape assessment resulting from a taxpayer's failure either to file with the assessor a change in ownership statement or a business property statement, or to obtain a permit for new construction.

(c) For the purposes of this section, an owner-occupied single-family dwelling means a single-family dwelling that satisfies both of the following:

(1) The dwelling is the owner's principal place of residence.

- (2) The dwelling qualifies for a homeowners' property tax exemption.

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